(14 CYC. 1169) the recent cases indicate a tendency away from it. See *Brown* v. *Alabaster,* L. R. 37 Chan. Div. 490. It seems to be the tendency of the American courts to consider a quasi-easement continuous when there has been a permanent adaptation of the tenements to the exercise of the right. *Larsen* v. *Peterson,* 53 N. J. Eq. 88. This has led to many cases holding that a way which has been permanently established on one part of a tenement for the benefit of another part will, upon a severance of that tenement, pass by implied grant as an appurtenance to that part of the estate for the benefit of which it was established. *Mattes* v. *Frankel,* 157 N. Y. 603; *Martin* v. *Murphy,* 221 Ill. 632; *Gorton-Pew Fisheries Co.* v. *Tolman,* 210 Mass. 402; *Liquid Carbonic Co.* v. *Wallace,* 219 Pa. St. 457; *Baker* v. *Rice,* 56 Ohio St. 463; *Rightsell* v. *Hale,* 90 Tenn. 556; *Scott* v. *Moore,* 98 Va. 668; *Eliason* v. *Grove,* 85 Md. 215; *Rollo* v. *Nelson,* 34 Utah 116; *Keokuk Electric Co.* v. *Weismann,* 146 Iowa 679; *German Savings & Loan Soc.* v. *Gordon,* 54 Ore. 147; See 13 MICH. LAW REV. 359.

ELECTIONS—CONSTITUTIONALITY OF PREFERENTIAL VOTING.—An action was brought by the plaintiff, an elector of the city of Duluth to test the constitutionality of a preferential system of voting, adopted by that city, under which the general municipal election of 1915 was held. The scheme of such a method of voting allows the voter to express first, second, and additional choice, votes, so that if there be no majority of first choice votes then second choice, and additional choice votes may be added in order to elect the candidate having a plurality of votes of all choices. The Constitution provided: "That every male person of the age of twenty-one or upwards * * * shall be entitled to vote * * *for all officers that now are, or hereafter may be, elective by the people." (Const. Art. 7 § I.) *Held,* that this preferential system impaired the constitutional right of suffrage because the ballot of one elector, cast for one candidate, could be of greater or less effect than the ballot of another elector, cast for another candidate. *Brown* v. *Smallwood* (Minn. 1915), 153 N. W. 953.

The particular plan adopted by the Duluth charter is new, yet it would appear to be but another attempt to obtain minority representation; and in the election the candidate, Smallwood, who received a less number of first choice votes, was eventually the winner. Though there is little authority upon the method here adopted, it is closely analogous to the "cumulative" and "restrictive" systems. Cumulative voting has been held violative of constitutional provisions similar to the present upon the same principles. *Maynard* v. *Board of Canvassers,* 84 Mich. 228, 47 N. W. 756; *State* v. *Thompson,* 21 N. D. 443, 131 N. W. 239. Restrictive voting has also been declared unconstitutional for the same reasons. *State* v. *Constantine,* 42 Ohio St. 437, 51 Am. Rep. 833; *Opinion to House of Representatives,* 21 R. I. 579, 41 Atl. 1009; *McArdle* v. *Jersey City,* 66 N. J. Law 590, 49 Atl. 1013; and *Bowden* v. *Bedell,* 68 N. J. Law 451, 53 Atl. 198. These two systems seek to obtain by multiplication and subtraction what the preferential seeks by addition; and all three contravene the right of an elector to have his ballot count *one,* because the Constitution implies a representative form of

government with a majority rule. However, another case on this exact question—the only one which the writer has been able to find—does not accept this holding, and its views are in direct conflict with those in the instant case. *Orpen* v. *Watson,* (N. J. Sup.) 93 Atl. 853.

EQUITY—COLLECTION OF VOID TAX NOT ENJOINED.—The tax assessor of McHenry County, N. D., levied a tax against a state bank upon its shares of capital stock. A verified statement showing capital stock, reserve fund, surplus and the name and residence of each stockholder of the bank was in the hands of the assessor. Plaintiff seeks to enjoin the collection of this tax on the ground that the assessment was made contrary to law and the tax levied thereon is void and illegal. *Held,* that the tax is invalid because levied against the bank instead of its shareholders, but that it cannot be canceled and its collection enjoined by a suit in equity. *Merchants' State Bank of Velva* v. *McHenry County et al.* (N. D. 1915) 153 N. W. 386.

It is settled that the alleged tax is void in law. *National Bank* v. *Hoffman,* 93 Ia. 119; *Kimball* v. *The Corn Exchange National Bank,* 1 Ill. App. 209. Yet invalidity alone is insufficient to warrant the interference of equity by injunction against the collection of a void tax. *Dows* v. *City of Chicago,* 78 U. S. 108; *Macklot* v. *Davenport,* 17 Ia. 379; *Bismarck Water Supply Co.* v. *Barnes* (N. D. 1915) 153 N. W. 454. It is the general rule that other circumstances must be attending to bring a case involving collection of a void tax within some recognized head of equity jurisprudence before equity will take jurisdiction. *Ritter* v. *Patch,* 12 Cal. 298; COOLEY, TAXATION (3rd Ed.) p. 1415. The reason for this general principle is that a complainant has an adequate remedy at law. The void tax in the principal case could have been paid under protest and then a suit brought to recover the money. *St. Anthony Elev. Co.* v. *Bottineau County,* 9 N. D. 346, 50 L. R. A. 262. Or if plaintiff's property were seized by officers for non-payment of the invalid tax, these officers are liable in trover or trespass and a recovery of money damages is supposed to compensate for all losses. In those states holding to the general principles stated above there are recognized special circumstances that will give equity jurisdiction to these tax cases. Inadequacy of legal remedy is one. *First National Bank* v. *The City of Covington,* 103 Fed. 523. Also fraud, *Pacific Postal Telegraph Cable Co.* v. *Dalton,* 119 Cal. 604. Avoidance of multiplicity of suits is a ground for equitable relief in tax cases. *Union and Planters' Bank* v. *City of Memphis,* 111 Fed. 561. The plaintiff in the principal case based his prayer on this last ground. The bank failed to show that it probably would be subjected to a multiplicity of suits, since no action at law will lie against the bank by its shareholders upon its being compelled to pay the void tax any more in any other unwarranted disbursement. Somewhat opposed to the above principle that equity will not enjoin collection of a void tax are states which hold that mere illegality of a tax is a ground for injunction. The cases in which such doctrine has been adhered to are limited in application. They seem to be confined to such conditions as where the tax itself is illegal or unauthorized even when properly assessed, *McClure* v. *Owens,* 21 Ia. 133, or where the property